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COMMISSION ON TRANSNATIONAL CORPORATIONS
Intergovernmental Working Group of
Experts on International Standards
of Accounting and Reporting
Tenth session
5-13 March 1992
Agenda item 4

PROVISIONAL AGENDA FOR THE ELEVENTH SESSION OF THE GROUP

Draft decision submitted by the Rapporteur

Report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its tenth session and provisional agenda and documentation for the eleventh and twelfth sessions of the Group

The Commission on Transnational Corporations decides:

(a) To approve the report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its tenth session;

(b) To approve the provisional agenda and documentation for the eleventh and twelfth sessions of the Group as set out below.

PROVISIONAL AGENDA AND DOCUMENTATION FOR THE ELEVENTH AND TWELFTH SESSIONS OF THE INTERGOVERNMENTAL WORKING GROUP OF EXPERTS ON INTERNATIONAL STANDARDS OF ACCOUNTING AND REPORTING

Eleventh session

1. Election of officers.

2. Adoption of the agenda and other organizational matters.

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3. Discussion of accounting education and the strengthening of the profession, including:

   (a) Comparative study on curriculums for fully qualified accountants in Africa, Asia, Europe, Latin America and North America;

   (b) Review of training programmes in Africa and Central and Eastern Europe;

   (c) International and regional reports.

4. Provisional agenda for the twelfth session of the Group.

5. Adoption of the report of the Group on its eleventh session.

Twelfth session

1. Election of officers.

2. Adoption of the agenda and other organizational matters.

3. Review of important current developments at the global and national levels in the field of accounting and reporting by transnational corporations.

   (a) Review of current accounting and reporting problems arising during privatization and their solutions;

   (b) Environmental disclosures: international survey of corporate reporting practices;

   (c) Accounting for government grants;

   (d) Accounting for leases;

   (e) Accounting for business combinations;

   (f) Identification of issues of accounting and reporting for discussion on a priority basis during future sessions.

4. Provisional agenda for the thirteenth session of the Group.

5. Adoption of the report of the Group on its twelfth session.